



COUNTY OF LOS ANGELES

FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE
LOS ANGELES, CALIFORNIA 90063-3294
(323) 881-2401

P. MICHAEL FREEMAN
FIRE CHIEF
FORESTER & FIRE WARDEN

August 30, 2005

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**REQUEST APPROVAL OF TAX RATE LEVY FOR THE 2005-06 VOTER-APPROVED
FIRE PROTECTION DISTRICT SPECIAL TAX
(ALL DISTRICTS) (3 VOTES)**

**IT IS RECOMMENDED THAT YOUR HONORABLE BOARD, ACTING AS THE GOVERNING
BODY OF THE CONSOLIDATED FIRE PROTECTION DISTRICT:**

1. Adopt the attached resolution fixing the Fiscal Year 2005-06 tax rate for the Consolidated Fire Protection District of Los Angeles County voter-approved special tax to levy the special tax in Fiscal Year 2005-06 at the Fiscal Year 2004-05 rates.
2. Instruct the Fire Chief and the Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2005-06.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the attached resolution will authorize the Fiscal Year 2005-06 levy of the Consolidated Fire Protection District's (District's) special tax at the same rates as the Fiscal Year 2004-05 levy. The rate for a single family home would again be \$49.93, with rates that vary for other property use types as specified in the attached resolution.

SERVING THE UNINCORPORATED AREAS OF LOS ANGELES COUNTY AND THE CITIES OF:

AGOURA HILLS
ARTESIA
AZUSA
BALDWIN PARK
BELL
BELL GARDENS
BELLFLOWER
BRADBURY

CALABASAS
CARSON
CERRITOS
CLAREMONT
COMMERCE
COVINA
CUDAHY

DIAMOND BAR
DUARTE
EL MONTE
GARDENA
GLENORA
HAWAIIAN GARDENS
HAWTHORNE

HIDDEN HILLS
HUNTINGTON PARK
INDUSTRY
INGLEWOOD
IRVINDALE
LA CANADA-FLINTRIDGE
LA HABRA

LA MIRADA
LA PUENTE
LAKEWOOD
LANCASTER
LAWDALE
LOMITA
LYNWOOD

MALIBU
MAYWOOD
NORWALK
PALMDALE
PALOS VERDES ESTATES
PARAMOUNT
PICO RIVERA

POMONA
RANCHO PALOS VERDES
ROLLING HILLS
ROLLING HILLS ESTATES
ROSEMEAD
SAN DIMAS
SANTA CLARITA

SIGNAL HILL
SOUTH EL MONTE
SOUTH GATE
TEMPLE CITY
WALNUT
WEST HOLLYWOOD
WESTLAKE VILLAGE
WHITTIER

Maintaining the special tax at its existing level will help maintain the financial stability of the District and continue essential funding for fire suppression and emergency medical services throughout the District. While property tax revenues have been increasing in recent years, the emergency service needs of the District have also been increasing. The District's adopted 2005-06 Budget includes \$3.3 million for additional firefighters to address the increased level of fire protection and emergency service demands due to growth in various areas of the District, particularly in the northern part of the County. Revenue generated by maintaining the special tax at its current level will continue to provide revenue that is essential to the District's provision of fire protection and emergency medical services throughout the District.

Independent Citizens' Oversight Committee

The Independent Citizens' Oversight Committee (ICOC) met on August 3, 2005, and made the legally required annual finding that the District is using the special tax funds only for emergency services. In addition, the ICOC unanimously supported the recommendation to maintain the special tax rate at the 2004-05 level.

FISCAL IMPACT/FINANCING

The District's adopted 2005-06 Budget reflects \$56.9 million in special tax revenue, which is the estimated revenue of the special tax when levied at the existing Fiscal Year 2004-05 rates.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

California Health and Safety Code Section 13911 and California Government Code Section 50075 et seq. authorize the levying of the special tax. Your Board's approval of the attached resolution will levy the special tax at a rate of \$49.93 per single family home, with rates that vary for other property use types as specified in the resolution.

County Counsel has approved the resolution as to form.

The Honorable Board of Supervisors
August 30, 2005
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IMPACT ON CURRENT SERVICES (OR PROJECTS)

Levying the special tax rate at \$49.93 per single family home, with rates that vary for other property use types as specified in the resolution, will maintain essential funding to continue providing fire protection and emergency medical services to the residents of Los Angeles County protected by the District, while maintaining the financial stability of the District.

Respectfully submitted,



P. MICHAEL FREEMAN

PMF:ip

Attachment

c: Chief Administrative Officer
County Counsel
Auditor-Controller
Executive Officer, Board of Supervisors

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES ACTING AS THE GOVERNING BODY OF THE
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY
FIXING THE SPECIAL TAX RATE FOR THE
CONSOLIDATED FIRE PROTECTION DISTRICT
AND LEVYING THE SPECIAL TAX UPON THE
TAXABLE PROPERTY OF THE COUNTY OF LOS ANGELES FOR THE
FISCAL YEAR 2005-2006

WHEREAS, on June 3, 1997, the voters within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County of Los Angeles (the "County"), approved a special tax for fire protection and paramedic services (the "special tax"); and

WHEREAS, certain special tax rates were approved, based upon property use type and size of improvements, to be annually increased by a maximum of the lesser of (i) 2 percent or (ii) the California Consumer Price Index, which maximum special tax

rates are herein specified in Exhibit 1 attached to this Resolution, hereinafter referred to as "maximum rates"; and

WHEREAS, the Board of Supervisors may annually levy an amount up to the maximum rates for the special tax as approved by the voters; and

WHEREAS, the Board of Supervisors desires to levy the special tax at rates less than the maximum rates allowed, as specified and fixed in Exhibit 2 attached to this Resolution.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Section 13911 of the Health and Safety Code of the State of California and Section 50075 *et seq.* of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles, acting as the governing body of the Consolidated Fire Protection District of Los Angeles County, does hereby levy the special tax upon the taxable property of the County within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County, at rates less than the maximum rates allowed, as specified and fixed in Exhibit 2 attached to this Resolution.

The foregoing resolution was on the _____ day of _____, 2005,
adopted by the Board of Supervisors of the County of Los Angeles and *ex-officio* the
governing body of all other special assessment and taxing districts, agencies and
authorities for which said Board so acts.

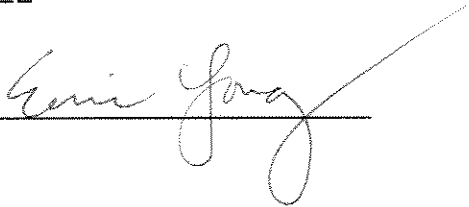
VIOLET VARONA-LUKENS, Executive Officer-
Clerk of the Board of Supervisors of the County
of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
COUNTY COUNSEL

By _____
Deputy

A handwritten signature in cursive script, appearing to read "Raymond G. Fortner, Jr.", written over a horizontal line.

SUMMARY OF MAXIMUM RATES FOR PROPOSITION E

VOTER-APPROVED SPECIAL TAX FOR THE

CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY

LAND USE	MAXIMUM RATES*	
	(2.0% Increase)	
	2004-2005	2005-06
Single Family Residential	\$55.00	\$56.10
Mobile Home in Park	27.49	28.05
Multiple Family Residential	69.47	70.86
+ Square Footage Rate (over 1,555 sq. ft.)	0.0070	0.0071
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)	0.0067	0.0068
Non-Residential	66.56	67.89
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0448	0.0457
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0430	0.0439
High Rise	81.04	82.66
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0547	0.0558
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0523	0.0533
Special Use	101.29	103.32
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0683	0.0697
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0653	0.0666
Vacant-2 acres or less	13.74	14.03
Vacant-2+ acres to 10 acres	18.15	18.51
Vacant-10+ acres to 50 acres	36.29	37.03
Vacant-50+ acres	55.00	56.10

* Maximum rates may not necessarily be the actual rates imposed by the Los Angeles County Board of Supervisors.

** Capped at 100,000 square feet.

See Appendix A to the Amended and Restated Resolution of the Board of Supervisors March 4, 1997 for a full explanation of land use categories and the application of the special tax rates.

**PROPOSITION E — VOTER-APPROVED SPECIAL TAX FOR THE
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**

Special Tax Rates for Fiscal Year 2005-2006

Land Use	Special Tax Rate	Special Tax Rate w/Sprinkler Credit
Single Family Residential	\$49.93	NOT APPLICABLE
Mobile Home in Park	\$24.96	NOT APPLICABLE
Multiple Family Residential	\$63.07 + \$.0064 per sq. ft. over 1,555 sq. ft.	\$63.07 + \$.0061 per sq. ft. over 1,555 sq. ft.
Non-Residential	\$60.43 + \$.0407 per sq. ft. over 1,555 sq. ft.*	\$60.43 + \$.0391 per sq. ft. over 1,555 sq. ft.*
High Rise	\$73.58 + \$.0496 per sq. ft. over 1,555 sq. ft.*	\$73.58 + \$.0475 per sq. ft. over 1,555 sq. ft.*
Special Use	\$91.96 + \$.0620 per sq. ft. over 1,555 sq. ft.*	\$91.96 + \$.0592 per sq. ft. over 1,555 sq. ft.*
Vacant Land - 2 acres or less	\$12.48	NOT APPLICABLE
Vacant Land - more than 2 acres and less than or equal to 10 acres	\$16.48	NOT APPLICABLE
Vacant Land - more than 10 acres and less than or equal to 50 acres	\$32.94	NOT APPLICABLE
Vacant Land - more than 50 acres	\$49.93	NOT APPLICABLE

*Capped at 100,000 square feet per parcel.